

RIVERVIEW GARDENS SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year ended June 30, 2020

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Fund	Total Governmental Funds
Revenues						
Local	\$ 13,165,320	\$ 2,112,237	\$ 3,823,146	\$ 10	\$ -	\$ 19,100,713
County	786,894	81,817	86,726	-	-	955,437
State	4,883,021	24,806,234	-	-	-	29,689,255
Federal	10,469,399	2,716,901	184,969	-	-	13,371,269
Other	35,696	-	-	-	-	35,696
Total revenues	29,340,330	29,717,189	4,094,841	10	-	63,152,370
Expenditures						
Current						
Instruction	6,582,365	20,023,336	-	300,097	-	26,905,798
Attendance	498,129	627,217	-	-	-	1,125,346
Guidance	39,601	1,443,747	-	-	-	1,483,348
Health, psychological and speech services	747,517	3,518	-	16,875	-	767,910
Improvement of instruction	423,019	1,245,288	-	-	-	1,668,307
Professional development	192,894	11,371	-	-	-	204,265
Media services	51,905	758,800	-	-	-	810,705
Board of Education services	118,976	-	-	-	-	118,976
Executive administration	1,436,259	2,313,698	-	-	-	3,749,957
Building level administration	1,183,166	2,314,114	-	-	-	3,497,280
Business and fiscal services	1,145,808	-	-	2,471	-	1,148,279
Operation of plant	7,477,561	-	-	2,990,340	-	10,467,901
Security services	1,518,928	-	-	-	-	1,518,928
Pupil transportation	1,029,416	-	-	-	-	1,029,416
Food services	2,903,672	-	-	444,385	-	3,348,057
Printing, publishing and duplicating services	239,462	-	-	-	-	239,462
Central office support services	1,326,195	-	-	74,676	-	1,400,871
Community services	289,103	-	-	-	-	289,103
Early childhood programs	1,262,132	976,100	-	9,526	-	2,247,758
Facilities acquisition and construction	-	-	-	621,050	-	621,050
Debt service						
Principal retirement	-	-	2,840,000	110,759	-	2,950,759
Interest and other fiscal charges	-	-	1,327,397	7,204	-	1,334,601
Total expenditures	28,466,108	29,717,189	4,167,397	4,577,383	-	66,928,077
Excess of revenues over (under) expenditures	874,222	-	(72,556)	(4,577,373)	-	(3,775,707)
Other financing sources (uses)						
Tr Proceeds from refunded debt	-	-	5,400,000	-	-	5,400,000
Payments to refunded bond escrow agent	-	-	(5,930,000)	-	-	(5,930,000)
Premium on issuance of bonds	-	-	656,639	-	-	656,639
Total other financing sources (uses)	-	-	126,639	-	-	126,639
NET CHANGE IN FUND BALANCE	874,222	-	54,083	(4,577,373)	-	(3,649,068)
Fund balance at July 1, 2019	10,818,873	-	2,065,727	6,630,097	(400,855)	19,113,842
Fund balance at June 30, 2020	\$ 11,693,095	\$ -	\$ 2,119,810	\$ 2,052,724	\$ (400,855)	\$ 15,464,774
Total assessed valuation at 12/31/2019:	211,878,480					
Tax Levy:	6					
Bond Indebtedness:	234,900,000					

The audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits conducted in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that the audit be planned and performed to obtain reasonable assurance.

In the auditor's opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of the governmental activities - modified accrual basis. Each major fund and in aggregate remaining fund information of Riverview Gardens School District as of June 30, 2020, and the respective changes in financial position - modified accrual basis thereof for the year then ended in conformity with the modified accrual basis of accounting.

In compliance with Section 165.11 and 165.121 RSMo, the undersigned hereby submit a report of financial data for the District and certify that the information reported here is correct to the best of my knowledge and belief.

The completed Auditor's Report of Keener, Eck, & Brackett, LLP, is available at the Office of the Superintendent of Schools, 1370 Northumberland Drive, St. Louis, Missouri 63137

 Chief Financial Officer